UNITED STATES DISTRICT COURT	
SOUTHERN DISTRICT OF NEW YORK	
X	
U.S. UNDERWRITERS INSURANCE COMPANY	07 CIV 8687

Plaintiffs

-against-

RULE 7.1 STATEMENT

ABYSSINIAN DEVELOPMENT CORPORATION, A.L. EASTMOND & SONS, INC., EASTMOND & SONS BOILER REPAIR & WELDING SERVICES, INC., TEAMS HOUSING DEVELOPMENT FUND COMPANY, DESIREE BRAITHWAITE,

Defendants.

Pursuant to Federal Rule of Civil Procedure 7.1 and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for A.L. EASTMOND & SONS, INC. and EASTMOND & SONS BOILER REPAIR & WELDING SERVICES, INC. (collectively "Eastmond") certified that Eastmond are private for profit corporations duly organized pursuant to the laws of the State of New York.

Dated:

White Plains, New York

December 19, 2007

Yours, etc.,

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP

By:

Richard L. Reiter, Esq. (RR8786)

Guy Levasseur, Esq. (GL 8406)

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